



# **Citywide Program Expenditures**



# Citywide Program Expenditures



## Description

The Citywide Program Expenditures budget is comprised of various programs and activities that provide benefits and services City-wide. General Fund portions of programs or activities whose funding is divided among the General Fund and the Non-General funds, and/or programs or activities that are generally not attributable to any one City department are allocated in this budget. The Citywide Program Expenditure budget is administered by the Financial Management Department with input from contacts in the respective programs or departments.



# Citywide Program Expenditures

## Department Summary

| Citywide Program Expenditures |                   |                   |                  |                        |
|-------------------------------|-------------------|-------------------|------------------|------------------------|
|                               | FY 2007<br>BUDGET | FY 2008<br>BUDGET | FY 2009<br>FINAL | FY 2008-2009<br>CHANGE |
| Positions                     | 0.00              | 0.00              | 0.00             | 0.00                   |
| Personnel Expense             | \$ -              | \$ -              | \$ -             | -                      |
| Non-Personnel Expense         | \$ 46,383,612     | \$ 47,811,862     | \$ 67,542,463    | \$ 19,730,601          |
| TOTAL                         | \$ 46,383,612     | \$ 47,811,862     | \$ 67,542,463    | \$ 19,730,601          |

## Department Expenditures

|                                      | FY 2007<br>BUDGET            | FY 2008<br>BUDGET | FY 2009<br>FINAL |
|--------------------------------------|------------------------------|-------------------|------------------|
| <b>GENERAL FUND</b>                  |                              |                   |                  |
| <b>Citywide Program Expenditures</b> |                              |                   |                  |
| Annual Audit                         | \$ -                         | \$ 681,805        | \$ 1,000,000     |
| Assessments to Public Property       | \$ 480,837                   | \$ 300,500        | \$ 425,235       |
| Citywide Elections                   | \$ 731,636                   | \$ 2,700,000      | \$ 2,700,000     |
| Citywide Program Expenditures        | \$ 7,200,097                 | \$ 3,328,641      | \$ -             |
| Corporate Master Leases Rent         | \$ 6,983,769                 | \$ 6,688,027      | \$ 9,023,325     |
| Employee Personal Prop Claims        | \$ -                         | \$ 5,000          | \$ 5,000         |
| General Fund Reserve                 | \$ -                         | \$ -              | \$ 3,687,718     |
| Health                               | \$ 16,273                    | \$ -              | \$ -             |
| Insurance                            | \$ 2,028,000                 | \$ 1,840,000      | \$ 1,365,879     |
| Leverage of Employee Pick-Up Savings | \$ -                         | \$ -              | \$ 7,614,000     |
| Memberships                          | \$ 705,268                   | \$ 630,000        | \$ 630,000       |
| Preservation of Benefits             | \$ -                         | \$ -              | \$ 1,100,000     |
| Property Tax Administration          | \$ -                         | \$ 3,027,643      | \$ 3,027,643     |
| Public Liab Claims Fund Trans        | \$ 10,000,000                | \$ 18,000,000     | \$ 28,000,000    |
| Special Consulting Services          | \$ 440,062                   | \$ 2,883,169      | \$ 1,482,000     |
| Special Promotional Programs         | \$ 4,731,181                 | \$ -              | \$ -             |
| TRANS Interest Expense Transfer Fund | \$ -                         | \$ 2,449,000      | \$ 2,269,981     |
| Transfer to Park Improvement Funds   | \$ 12,788,412                | \$ 5,000,000      | \$ 4,933,605     |
| Transportation Subsidy               | \$ 278,077                   | \$ 278,077        | \$ 278,077       |
| <b>Total</b>                         | <sup>(1)</sup> \$ 46,383,612 | \$ 47,811,862     | \$ 67,542,463    |

(1) Appropriations for Preservation of Benefits was allocated under "Special Consulting Services" in the Fiscal Year 2008 Annual Budget and has since been itemized separately as its own budgeted expense line for Fiscal Year 2009.

# Citywide Program Expenditures

## Significant Budget Adjustments

### GENERAL FUND

| Citywide Program Expenditures  | Positions | Cost          | Revenue |
|--|-----------|---------------|---------|
| <b>Public Liability Fund Transfer and Reserve Funding</b><br>Adjustment to reflect the increased transfer to fund the Public Liability Fund and reserves per the Five-Year Financial Outlook.  | 0.00 \$   | 10,000,000 \$ | 0       |
| <b>Leveraging of Employee Offset Savings</b><br>Leveraging of Employee Offset Savings to infuse additional funding, beyond the Annual Required Contribution, into the City Employees' Retirement System.   | 0.00 \$   | 7,614,000 \$  | 0       |
| <b>Non-Discretionary</b><br>Adjustments to expense allocations that are determined outside of the Department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.  | 0.00 \$   | 1,861,177 \$  | 0       |
| <b>Wildfire Reimbursement</b><br>Adjustment to reflect a reimbursement to Development Services Department for Wildfire 2007 Permit Fee Waivers.  | 0.00 \$   | 700,000 \$    | 0       |
| <b>General Fund Reserve</b><br>Adjustment reflects the additional funding required to achieve 6.5% of General Fund revenues as defined in the City's Reserve Policy.   | 0.00 \$   | 359,077 \$    | 0       |
| <b>Increase to Annual External Audit Services</b><br>Increase of allocation to Annual Audit expense allowing this critical financial activity to be fully funded.  | 0.00 \$   | 318,195 \$    | 0       |
| <b>Transfer to Mission Bay and Regional Park Improvement Funds</b><br>Adjustment to decrease expenditure transfer per the Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229), which requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund. | 0.00 \$   | (66,395) \$   | 0       |
| <b>Decrease Transfer to Tax Anticipation Notes (TANS) Fund</b><br>Adjustment to reflect a decrease in the General Fund transfer to the TANS Fund due to a projection revision issued after the Fiscal Year 2009 Proposed Budget was published.   | 0.00 \$   | (179,019) \$  | 0       |
| <b>Decrease in Consultant Services</b><br>Adjustment to reflect a reduction in consultant expenditures due to completion of Local 145 Special Pay increase.  | 0.00 \$   | (418,000) \$  | 0       |

# Citywide Program Expenditures

## Significant Budget Adjustments

### GENERAL FUND

| Citywide Program Expenditures   | Positions | Cost         | Revenue |
|---|-----------|--------------|---------|
| <b>Removal of the Funding for the Enterprise Resources Planning (ERP) System</b>  | 0.00 \$   | (458,434) \$ | 0       |
| Removal of the City's ERP system allocation established in the Fiscal Year 2008 Annual Budget and Fiscal Year 2009 Proposed Budget due to the utilization of alternative funding. |           |              |         |

## Expenditures by Category

|                               | FY 2007<br>BUDGET | FY 2008<br>BUDGET | FY 2009<br>FINAL     |
|-------------------------------|-------------------|-------------------|----------------------|
| <b>NON-PERSONNEL</b>          |                   |                   |                      |
| Supplies & Services           | \$ 46,383,622     | \$ 47,811,862     | \$ <b>67,542,463</b> |
| Information Technology        | \$ (10)           | \$ -              | \$ -                 |
| <b>SUBTOTAL NON-PERSONNEL</b> | \$ 46,383,612     | \$ 47,811,862     | \$ <b>67,542,463</b> |
| <b>TOTAL</b>                  | \$ 46,383,612     | \$ 47,811,862     | \$ <b>67,542,463</b> |

